G R S 58]

Previous references
Jul 134 – 285 1-6 & April 15.

1916.

Municipal

File No 254 – 14

Serial Nos 1 – 10

Later references

Preserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 10

Part B for August 1916.

SUBJECT.

Collection of taxes in Non-Regulation Municipalities

Papers records at present,

orders are awaited on the Local Self Government scheme.

F D 1651—G P E—20,000—15-12-15

M. N. Jarvis
6-9-16

G R S 11] 1915

GENERAL AND REVENUE SECRETARIAT

(Mumf)

NOTES

File No 254/14

FILE HEADING

Collection of Octroi in Non Regulation Municipalities

From

No	Dated	Received

Diary No	Enclos	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

Extract from MM 134-12 Mahim octroi cases.

+ + + + + +

Two drafts one recording the Deputy commrs report with certain observations and the other in the nature of a general circular order on the subject of collection of octroi revenue are subd. + + + + + + +

NOTES—First Sheet

GPB 20 000—8-8 14

Ml 2

Ub8 B

GRS 13]

Routine Notes

[To be used only for notes, requisitions, etc , not intended for permanent record]

Submitted

2 Draft No I according to Dy Com's report with certain observations will follow.

Vol Ml 134-12

3 The other draft No II was intended to be circulated to Dy Com's, and on receipt of their Views, further revised if necessary and then issued. May this be done or is it also to issue at once?

5 Dy Com's views must be obtained 7/4/14

4 Draft of a circular letter to the Dy Com's & Comptroller in Washington for issue as submitted

Secy

Secy 7/4

Secy 7/4

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

6. Issue Secy 7/4

(PI —20 000 —11 7 13

G R S 12]

General and Revenue Secretariat | Mil File No 254 of 1914

Serial No	
1	To The Dy Comrs of Districts. Comptroller No 7874-82 dy 9 4 1915 Forwards for remarks & Suggestions a copy of the draft order proposed to be issued in regard to the mode of collection of octroi in Non-Regulation Municipalities.
2	Fr K Chandy Esq B A Dy Comr, Bangalore &c S 6449 dy 15 4 1915 States that the rules contemplated to be introduced appear to be suitable and may be introduced
3	Fr Hon P Fr Bowring Esq J P Dy Comr, Kolar Dist. No 1815 dy 21 4 1915 He doubts if Mil Councillors can be appointed to Supervise the Collection of Octroi which is the legitimate work of a paid agency but adds that there is no objection to them Supervising it when they feel inclined to do so.
4	Fr C Venkata Rao Esq B A Ag Dy Comr, Shimoga Dist. No 249 dy 22 4 1915 Stated that the rules proposed to be issued are Suitable for adoption.

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat | Mil File No 252 of 1914.

Serial No	
5	To K Krishna Iyer, Esq, Dy Com, Kadur Dist No 514 dt 7. 5- 1915 states that the draft rules are suitable and require no alteration.
6	To Diwan Bahadur J S Bhattacharya Esq BA BL To R A S etc, Comptr to the Govt of H H the Maharaja of Mysore. Points out certain errors irregularities &c in the levy of Octroi in certain Municipalities and with a view to put a stop to them suggs certain alterations of the draft rules
7	To V R Thyagaraja Iyer Esq BA dy Com, Chitral Droog Dist No 5-628 dt 1 6 1915- States that the draft order may be issued
8	To A Subramanya Iyer Esq BA dy Com, Mysore Dist. No 225- dt 11 9 1915. Marks the following observations & suggs thereon (1) ~~General. As many of the members will themselves be generally merchants and landowners even~~ (1) Rule 5 Amildars should be empowered to dispose of cases in which articles of a perishable nature

NOTE—Contin ued

GPB—70 000—17 12 1.

G R S 12]

General and Revenue Secretariat | Jud File No 254 of 1914.

Serial No

nature are concerned.

(ii) Rule 6 The power of paying surprise visits to shops where dutiable goods are sold may at present be vested in the Offg members of the Jud Bds as non Offg members hold themselves be generally merchants and business men & then inspections not likely to be of much value.

(iii) General & the

(a) The satisfactory working of rules 3 & 4 depends upon the accommodation provided for storing dutiable goods. The Jud Bds should be made to provide accommodation for storage of dutiable articles.

(b) The owners of goods should pay a certain amount of rent if the goods are not removed from the store house within a prescribed time.

(c) In Calcutta the Octroi revenue collected every day should be remitted into the Treasury daily in the case of Calcutta Head Quarter Municipality and once a week in the case of other Municipalities.

9

(IPI—70 000—17 12 15

G R. S 12]

General and Revenue Secretariat | Ml File No. 254 of 1914

Serial No.	
9.	Mr K R Seenivasacharlu Esq Mt A Dy Collr, Tuticorin Dist No 352 dt 21st Janry 1916 Suggests the following amendments to the

(i) In para 1, line 4 of the draft order, the words 'by the Vice President' may be inserted between the words 'turns' and 'to attend'.

(ii) In para 4, line 2 the words 'Vice President or a' may be substituted for 'shenstedar' and the words 'or other persons' in the same line omitted.

In line 3 of the same para the words 'by them' may be inserted between 'appoints' and 'for the purpose'

(iii) Para Rule 5 The Amildars may be empowered to deal with ~~Bad cases~~ to pass orders themselves in all cases wherein the Value of the article smuggled does not exceed Rs 50/ in value.

10 Mr C Venkata Rao, Esq, Offg Dy Collr, Madura Dist,
No 337 dt 9 3 1916
States that rule 5 may be slightly altered so as to empower Amildars & Dy Amildars to dispose of Cases of Smuggling of perishable and other articles in which the duty leviable

NOTE—Contn sheet

G. R. S 12]

General and Revenue Secretariat | Nil File No 254 of 1914.

Serial No

is not more than Rs 5/-. & that in order to have a deterrent effect the max limit of fine levable under Sage Cir no 29 of 5th May 1840 may be raised from 2 or 3 times to 10 times the duties only levable in respect of the smuggled article at the discretion of the Dy Comr.

8. The Dy Comrs of Bangalore (Mr K Chandy), Shimoga (Mr C Venkata Rao), Kadur (Mr K Krishnamurthy), and Chitaldroog (Mr V R Thyagaraja Iyer) Districts approve of the draft order subject to any modifications.

9. But the Dy Comr of the Kolar Dist (Mr P H Bowring) doubts if the supervision of the collection of duties only at Sanctioned, which is the legitimate duty of a paid agency, by the members of Municipal Boards can be insisted on though there is no objection to them supervising it when they feel inclined to do so, and the Dy Comr of the Mysore Dist (Mr A Subramanyachar) is of opinion that surprise visits to shops where dutiable goods are sold is not likely to be of much value in the detection of cases of smuggling as they

[illegible] of the councillor made at each [illegible] of the Councillor forward in any [illegible] the Municipality should be empowered to make any other suitable [illegible] to be [illegible] in to [illegible] tion

G R S 12]

General and Revenue Secretariat

Mil File No 254 of 1914

Serial No

General distrust & inadvisable - Cases may be decided by the next Board.

they generally will be merchants and business men & that therefore the power should for the present vest in the Official members.

10 Referring to Rule 5 Mr K. R Srinivasayengar Dy Comr, Tumkur has suggested that the Amildars may be empowered to dispose of all cases in which the value of the article smuggled does not exceed Rs 50/ whereas the Dy Comr of the Mysore Dist. states that the power may be given to them in respect of cases relating to the Smuggling of articles of a perishable nature. And Mr C Venkata Rao as Off Dy Comr of the Hassan Dist. suggests that the rule suggests that the rule may be so altered as to empower Amildars and Dy Amildars to dispose of cases, whether relating to perishable or non-perishable articles, in which the duty leviable is not more than Rs 5/ and that the fine leviable may be raised to a maximum of ten times the duty leviable in respect of the smuggled article at the discretion of the Dy Comr

Do

Do

Present limit will do

NOTE —Contn sheet

GPB—20 000—30 6 17

G R S 12]

General and Revenue Secretariat | Jud File No. 254 of 1914

Serial No

11 The dy Com of the Junkan Dist suggest that the members of Jud BS for supervising the collection of cesses (rule 1) should be appointed by the Vice-President, that 'Vice President' be substituted for Shirastedar in rule 4 and that 'other person' mentioned in the same rule for checking the consignments with the invoices be appointed by the Vice President.

No By the Board

No

No By the Board, at each meeting, [illegible]

12 The other suggestions of the dy Com of the Tayore Dist are:-

(i) the daily remittance of the Collections of cesses in the Taluk HQ by Monthly,

Yes

(ii) the weekly remittance of the same in the other Mandals, and

Yes

(iii) the levy of warehouse rent.

Not necessary in Small Mamm cupidchs

13 The suggestions of the Com pleither relate to account procedure.

14 ~~Further suggestions in paras 12 & 13 supra may be approved.~~

14 The objections noted in para 9 above

Consideration

15 With reference to the suggestions contained in para 10 it is submitted that in case the afforesaid suggestion of the dy Com of the Hassan Dist is approved by the

GRL—Govt Press

[illegible]

G R. S 12]

General and Revenue Secretariat | ML File No 254 of 1914.

Serial No

does not arise as the discretionary power is not proposed to be given to D.Cs

the discretionary power proposed to be vested in the Dy Comr should also vest in the Tahildars & Dy Tahildars

It is however a point for consideration whether amendments to the Sayer Circular of 1840, which has the force of law by order of Executive Government will be binding on an judicial tribunals.

W

Consult Br III

This question appears only the delegation of powers to Tahs

16 The suggestions in para 11 appear to be unobjectionable but their adoption depends to a large extent on orders on the objections noted in para 9.

17 The suggestions of the Dy Comr, Mysore Dist. in para 12 & the amendments proposed by the Comptroller may be sanctioned, but it is submitted that the first Amendment of the Comptroller to end to the effect that the duty should be collected on the quantity actually brought for sale to rule & would prove a hardship except in the case of cloths.

Non cannot be helped

18 The issue of orders on the report of the Local Self-Government Committee is awaited. In case the

NOTE—Contn sheet

GPB—70 000—17 12 1

3339

G R S 12]

General and Revenue Secretariat | Mil File No 254 of 1914

Serial No

the Class of non regulation Mulks are done away with as proposed by that Committee, the need for the issue of the Circular order in question will cease -

19 Subd for orders.

HK 49

30 3 1916. ~~Handed for~~

~~Br~~ 20 What is the genesis of the question

1/4

21 Please see Mil R 134 12 ~~85~~ 1-6 here with putup

HK 48

5 4 1916

~~Br~~ 22 Your favour of opinion as regards the legality of the amendment of the Sayer Circular of 1840 by an executive order of 1902

Br III

Br 2 - 6/4

23 A copy of the Sayer circular of 1840 is not in the file Br IV is requested to put up a copy of the same

~~26/4/16~~ 24 to Br IV In favour of compliance -

(Br IV)

26 4-16

25 Please see 20 marked N

HK 48

26 4 1916

NOTE—Contn sheet

GPB—70 020—10-12-1

Cont 1

12

3389

G R. S 12]

General and Revenue Secretariat | Mul File No 254 of 1914.

Serial No

~~Sd. He is ascertained from~~

X Flag Y 26 The Sayer estimate of 1840 is an executive order only it is not mentioned in the Schedule attached to the Mysore

X' Flag X treaty, 1913, any amendment of the same can be effected by an executive order and does not require the sanction of the Govt of India

~~GB~~ 24/5/16

Lt Hs 27 Ss 12/5

NSL

Bor IV)

Hm 18/5

28 Submitted

HMK 48

13 5 16

Bs 29 The rules are proposed

15/5 to be issued in consequence of certain defects in the system of investment & Collection of octroi as disclosed by the record of Malavi Municipal accounts (what is called in the file "the Malavi octroi Case". Vide Collection file 132-14).

30 It is to be feared that the devolution of this work on Municipal Councillors or the Taluk Thereafter or the Vice President will not in-

B—Contn sheet

G R S 12]

General and Revenue Secretariat | Jud File No 254 of 1916

Serial No

matters much. — The municipal Councils mostly consist gentlemen with work of their own can hardly be expected to promptly respond to the call cheerfully & it is well known that the Taluk Officials & Vice Presidents who are mostly Officers of Govt have already much to do & can hardly find time to do supervise Collection work. —

31 If the work is to be done satisfactorily the Municipality shd entertain a Special Agency with the Inspector of the Regular pass Collector with Staff of 3 shd be appointed for Each Muni. & the work may be scrutinized once a month or so by a Committee Consisting of the Vice President & a few members — This proposal involves some Cost, but it seems worth it. —

32 — Further with a Municipal Regime, it is not clear why there shd be any non-Regulation Municipalities at all. —

33 (about procedure Rev Secy) —

11/6

NOTE—Contn sheet

GPB 7000—17 12 1

G R S 12]

General and Revenue Secretariat | Ml File No. 254 of 1914

Serial No

34 It may not be necessary to wait till orders are passed on the Local Self Govt Scheme.

35 The draft rules may be revised in the light of the Comptr's & Dy Comrs' suggestions & the extent possible of adoption. & the rules in the Municipal account Manual re Repts Municipalities may also be consulted

36 The following suggestions may be adopted.

(a) Making municipal Councillors' attendance & supervision optional instead of obligatory.

(b) Remittance once a fortnight in stead Remittance Advice Municipalities

NOTE—Contn sheet

3339-15 15

G R S 12]

General and Revenue Secretariat | Ml File No. 254 of 1916.

Serial No

(c) Revising the Sanads of October of 1840 so as to enable a minimum of Suspension of cases up to a certain limit

Home 26/6

HM 26/6/16

HB 26/6-16

L S

II 26 (only with effect to para (c) the Sanads Amendment)

37 Draft order is submitted

HMK 48

8 8 1916

Be 9/8 Rev Secy)

38

HB 14/8-16

16/8-16

39 This matter has been under correspondence for some years - The question of abolishing the levy of Octroi in Non Regulation Municipal areas & of restoring to Municipalities whose resources are not sufficient to maintain their dignity, are now engaging attention in connection with the Local Self-Govt Scheme

I do not think it opportune to issue any standing order reversing the old Notification of 1840 If the Ld Member approves the matter may stand over for the present.

Ld Member I agree HK 16/8/16

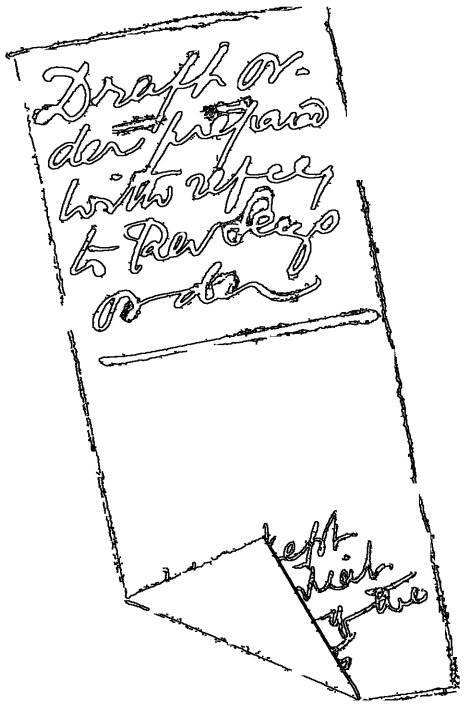
50/17/8

This file may be recalled

HB 16/8-16 HB 18/8-16

NOTE—Contn sheet.

GH – 0 000 – 07 12 18/8/



(16

Govt Order in
Non-Regulation Mulks'

G R S 28]

File No 254/14

Serial No —

Diary No of letter replied to 3339-15

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mily)

, the 191

READ— Circular Letter No 7874-82 dl 254/14 dt the 9th April 1915 ~~from the Offg Secy to Govt, Genl & Rev Dept,~~ ~~requesting the Dy Comrs of Dhd & the Comptroller forwarding to~~ calling for the opinions ORDER THEREON—No 7 of the Dy Comrs of Dhd & the Comptr ~~for remarks & suggestion~~ in connection with the draft of an order proposed to be issued ~~for regd~~ for regulating the Govt Collection of Abkari Revenue in Non Regulation Mulks

over

Date of issue

Signed by

SUBJECT

5

2. The following communications received in reply to the above.

Sl No	Communication No	Communication Date	From whom.
1	S 649	15 4 1915	The Dy Comr, Bangalore Dist.
2	1815	21 4 1915	do, Kolar Dist.
3	249	22 4 1915	do, Shimoga Dist.
4	S 14	7 5 1915	do, Kadur Dist.
5	8233 / 972	6/10 5. 1915	The Comptroller
6	S 62	1. 6 1915	The Dy Comr, Chitaldroog Dist.
7	225	13 9 1915	do, Mysore Dist.
8	352 S	21 1 1916	do, Tumkur Dist.
9	337 S	9 3 1916	do, Hassan Dist.

Read also

(i) G O P No 1354 68-75 dt. 14.0.95

& 15th June 1896.

(ii) No 1110-17 C-R 140-95 dt 21st July 1897, stating that the levy of octroi is suspended in all Municipal towns governed by Regns Containing Special provisions for the levy of town duties (which are regulated by the Municipally added orders

(1) Govt Circular No 2298 S 5 1840
(ii) Ch Comr's Memorandum 12 No 4074-R S S 9 11 1835
(iii) do No 2096-R 27 dt 30-5-1877.

order

G R. S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

Order 18

Govt direct that the following rules regarding mode of Collecting Octroi revenue which are understood to be already in force in many parts of the State be generally adopted in all Non Regulation Municipalities with such modifications as to cal Circumstances may require. Satisfactory arrangements should be made for the collection of octroi, especially at Stations which are the main sources of income Wherever non official Gentlemen or Mal Bds come forward to supervise the work, one ~~of them~~ of them may be deputed by him, by the Muni Boards [illegible]

GPB—20,000—7 7 14

be the business of the Comiller
on duty to see that the proper
amount of duty is received
in every case.

1. Hackery & Ad Sankies
the duty shall be collected on
the quantity actually brought
for Sale

2 Printed Counter foil receipt
books having Serially numbered
pages will be used for granting
receipts to the parties making
payments and that the amounts
paid are duly brought to
account in the Abkari register
and All corrections made in
the receipts altering the quantity
or amounts once entered should
invariably be initialled by the
Supervising Officer or Member

3 Dealers in fermented foods should
be required immediately the
foods are imported to take
them to the Taluk Cutcherry

or

(T R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

or other appointed place, for the purpose of being assessed & duly and being Stamped with the Office Seal in Token thereof.

4. The Consignments will be opened in the presence of the Vice-President Municipal Member appointed by the Bd or other person appointed by the Vice President for the purpose, who after Satisfying himself that the contents correspond with the description of the goods as given in the Original Invoice, will cause the proper ad Valorem duty to be recovered, and every Separate piece Stamped with the Office Seal. The acknowledgement for the Amount of duty recovered will be

GPB—20,000—7 7 16

recorded by the Actg. Official
and Countersigned by the Vice
President and Comptroller
or other person referred to
on the original invoice
as well as a duplicate
thereof which must be pre-
sented by the parties for
purposes of reference and
record. The original will
then be returned to the
parties along with separate
receipts from the printed
Counterfoil receipt books
for the payment of money
and the duplicate invoices
will be retained in the
Office, Serially numbered
and filed. The amount
recovered, shall, without
unnecessary delay, be
brought to account in
the Actor Register. The
duplicate invoices and the

the Octroi Register should frequently be compared by the Vice-Presidents and discrepancies detected and checked

5. The duly collected should be remitted to the Treasury daily as in the Taluk Head Quarters Towns up to like; and once a week in others.

6. Dealers in goods on which Octroi is levied should be apprised of the fines and penalties they will incur by smuggling. Should cases of smuggling be detected they should be investigated by Amildars in accordance with Sayer Circular No 29 of the 5th May 1840 and reported for orders And Amildars are hereby Cau

GPG—20,000—7 7 14

empowered to do, in modification of the above Order similar, to dispose of Cases in which the duty leviable is not more than Rs 5.

7 The Municipal and the members of Municipal Boards by paying Surprise visits to shops where dutiable goods are sold and in other ways, may try to detect and prevent smuggling as far as possible

Print — S. O

Ud 16/8

Hy Secy to Govt

Ud 16/8 Rev Dept

8 8 Cy to Rc

To The Dy Comrs of Dists.

" Dist Magistrates

" Comptroller

" Dy Asst. Mayte, with respect to par

" Registrar of the Chi Court with respect to para 6.

with a covering letter

G. R S 26]

File No. 256-14
Serial No 1

Diary No of letter replied to

S/246-14

already
No 78784-82
and 256-14-1
9/4/15

General and Revenue Secretariat
( )
the 1st

To
The Deputy Comrs of Octroi
The Comptroller

Date of issue 9/4/15

Signed by Mr M-S Ramachandra Rao

Sir,

I am directed to forward herewith a copy of the draft order proposed to be issued in regard to the mode of collection of octroi in Non-Regl Municipalities and to request you to be so good as to favour Govt with your remarks and suggestions thereon, if any, at an Early date.

I have etc

over

SUBJECT

For Secretary
D 7/4/15
B 7/4/15

Mr M-S R 7/4/15

~~29~~
24a

GRS. 28]

2 Drafts

II

File No
Serial No

Diary No of letter replied to

GENERAL AND REVENUE SECRETARIAT
( )

Proceedings of the Government of His Highness the Maharaja of Mysore

, *the* 191 .

READ—

Date of issue

Signed by

ORDER THEREON —No

Govt direct that the following rules as regarding the mode of Collecting Octroi revenue which are understood to be already in force in many parts of the State

over

SUBJECT

GPB—50,000—1-12-1

be generally adopted on all non-
regulation Municipalities with
such modifications as local
circumstances may require.

(1) At Sanities which are for the
main source of their income, the duty
shall
will be Collected by the Octroi
officials in the presence of
and subject to the Supervision
of one or other of the Municipal
Councillors who will be deputed
by turns to attend to this duty

(2) It will be the business of the
Councillor on duty to see that
the proper amount of duty
is recovered in every case, that
Counterfoil receipts are furnished
to the parties making payments,
and that the amounts paid
are duly brought to account
in the receipt-books.

(3) ~~The Secretary of the Municipal~~
~~Inspector of the Octroi officials~~
~~will be enjoined to strictly Examine~~

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

(3) Dealers in piece-goods should be required, immediately the goods are unpacked to take them to the Taluk Cutcherry or other appointed place, for the purpose of being assessed to duty and being stamped with the Octroi Seal in token thereof

(4) The Consignments will there be opened in the presence of the Superintendent, Municipal Councillor, or other person appointed for the purpose, who after satisfying himself that the Contents correspond with the description of the goods as given in the Original Invoice, will cause the proper ad Valorem duty to be recovered, and every separate piece Stamped with the Octroi Seal the Amount of Duty recovered will be

GPB—20,000—7 7 14

acknowledged by the Octroi Official on the Original invoice, as well as a duplicate thereof which must be furnished by the parties for purposes of reference and record. The Original will then be returned to the parties, but the duplicates will be retained in the office, serially numbered and filed. The amount recovered should without unnecessary delay be brought to account in the Octroi Register, and remitted to the Treasury. with a challan in the The duplicate invoices and the Octroi Register should frequently be compared by the Superintendent and discrepancies detected and checked

(5) Dealers in goods on which Octroi is levied should be apprised of the pains and penalties they will incur

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

by Smuggling Should Cases of Smuggling be detected they Should be investigated by Amildars in accordance with Sayer Circular No 29 dated 5th May 1840, and reported to the Dy Comr for orders

(b) The Amildar, and other Municipal Councillors Should by occasionally paying Surprise Visits to Shops and other dutiable goods are sold, & in other ways, try to detect & prevent ~~Cases of~~ Smuggling as far as possible

Acc. 614

A

Non
24/3 Jn Off 9 Sec 7 b fort
To Hearing Dy Comr of Dts
Presidents of Bangalore Mysore
The Comptroller Municipalities

GPB—20,000—7 7 14

Office of the Deputy Commissioner
Bangalore District
Bangalore dated
15th April 1915

D 6629
Mul 254-14-2

From

K Chandy Esqr B A
Deputy Commissioner
Bangalore District

To

D M Narasinga Rao Esqr B A B L
Secretary to the Govt of Mysore
General and Revenue Depts

Sir,

With reference to no 7874-82 / Mul 254-14 dated 9th April 1915 forwarding for my remarks & suggestions a copy of the draft order proposed to be issued in regard to the mode of Collection of octroi in non-Regulation municipalities I have the honour to state that the rules contemplated to be introduced appear to be suitable and may be introduced

I have the honour to be
Sir
Your most obedient-Servant

K Chandy
Deputy Commissioner
Bangalore District

GPB—100,000—23-7 14

1914 - 15

From The Deputy Commissioner Bangalore District

To The Secretary to the Govt Genl & Rev Departments. Bangalore

Dated 15th April 1915

Despatched

Received

General No S. 649

No

Enclosure No

Re mode of collection of octroi in non regulation municipalities - State whether the rules contemplated to be introduced appear to suit and may be introduced

D 6628

Mul 254-14-3.

No.

Deputy Commissioner's office,
Kolar District,
Dated Camp Ramadevaragudi, 21st April 1915.

From

P F B O W R I N G, Esquire, J P.,
Deputy Commissioner, Kolar District

To

D M. Narasinga Rao, Esquire, B A B L.,
Offg Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore

Sir,

Adverting to your letter No 7874-82/ml 254-14-1 dated 9th April 1915, calling for suggestions on the draft order proposed to be issued in regard to the mode of collection of Octroi in Non-Regulation Municipalities the only remark that I have got to make is that I am doubtful if we can saddle Municipal Commissioners with this work There is no objection to their supervising it, when they feel inclined to do so, but I don't think we can insist on their doing it in turns This is the legitimate work of a Board agency

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

To R. Feb 1915

3PE—100,000—29-4-14

191

From

The Deputy Commissioner,

Kolar District

To

The Secretary to the Government
of H H the Maharaja of Mysore,
Gen & Rev Departments,
Bangalore

Dated

Despatched 21-4-1915
29

Received

General No 815

No

Enclosure No —

furnishes opinion on the draft order proposed to be issued by Government in regard to the mode of collection in Non-Regulation Municipalities

(7)

Office of the Deputy Commissioner,
Shimoga District.

D6644 — 4
From Dated Shimoga 22nd April 1915

C. Venkata Rao, Esquire, B A ,
Ag. Deputy Commissioner,
Shimoga District.

To

D.M. Narasinga Rao, Esquire, B.A , B.L.,
Offg Secretary to the Government of Mysore,
General and Revenue Departments
Bangalore

Sir,

With reference to your letter No. 7874/Ml. 254-14-1 dated 9th April 1915 forwarding for remarks and suggestions a copy of the draft order proposed to be issued in regard to the collection of Octroi in non-regulation Municipalities, I have the honour to state that some of the rules laid down in the draft are already in force in the non-regulation Municipalities and the rules are suitable for adoption

I have the honour to be,
Sir,
Your most obedient servant,

Ag. Deputy Commissioner,
Shimoga District

D S R.

1915.

The Deputy Commissitner,
Shimoga District.

To
The Secretary to the
Mysore, Gen, and Rev. Depts.

Dated 22nd April 1915.
Despatched
Received
General No. 249
No.
Enclosure No

with reference to No 7874
Ml 254-14-1 89 & 15. memorial
Opinion in the matter of
Mopeds to be issued in regard to
the collection of Octroi in non
regulated Cities

Misl 254-14

(28

Office of the Deputy Commissioner,
Kadur District
Dated Chickmaglur, 7th May 1915.

K.Krishna Iyer, Esquire
Deputy Commissioner,
Kadur District.

D.M.Narasinga Rao, Esquire, B A , B L ,
Secretary to the Government of His Highness the
Maharaja of Mysore, General and Revenue Departments,
B A N G A L O R E

With reference to your letter No 7874-82/M1254-14-1 - d 9-4-1915 forwarding for my remarks a copy of the draft - proposed to be issued in regard to the mode of collection Octroi in non-regulation municipalities, I have the honor to that the draft rules are suitable and in my opinion re- ne alteration.

I have the honor to be,
Sir,
Your most obedient Servant,

Deputy Commissioner,
Kadur District.

No. ____

GPB—100,000—29-7-14

1915

From The Deputy Commissioner
Kadur District

To The Secretary to Government
General and Revenue Depts
Bangalore.

Dated 7th May 1915

Despatched 10th May 1915

Received

General No 514

No.

Enclosure No

Stating the draft order proposed to be passed in regard to the mode of Collection of Octroi in non-Regulation Municipalities are suitable and requires no alteration

11 D 2-14-b 29

It is requested that in future communications on the subject the No. and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

the communications.

823 No L.A D. 972 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 6th May 1918

To

FROM Diwan Bahadur
J S CHAKRAVARTI, Esq., M.A,
F.R.A.S, etc,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

D. M. Narasinga Rao, Esq, B.A., B.L.,
Offg. *Secretary to the Government of Mysore,*
General and Revenue *Departments*

Sir,

Adverting to your letter No 7873/82/Ml. 254-14-1 dated 9th April 1918 forwarding for my opinion a copy of the draft order proposed to be issued in regard to the mode of collection of octroi in Non-Regulation Municipalities, I have the honour to state as follows:---

1. Though the rules contained in the draft order are understood to be generally in force at present in the non-regulation municipalities some of them at any rate are not observed in practice.

2. In many a Municipality the collection of octroi revenue at the santhes is made by the octroi official himself without proper supervision, and the counterfeil receipts granted by him often abound in corrections and alterations so as to show that less amount of duty than what was originally entered was actually collected.

3. Then again in some municipalities as Belur for instance octroi at the santhe is not collected on the actual quantity brought for sale or sold at the santhe but at an arbitrary rate said to be fixed by the authorities on a consideration of the amount of sales effected by each merchant. This procedure is irregular and should

be

Rec.—Gl 18:

... . Department

19 /r .

From

J S. CHAKRAVARTI, Esq, M.A.,
F.R.A.S, etc.,
Comptroller to the Govt. of
H H the Maharaya of Mysore

To

Esq,

Secretary to the Govt. of Mysore,

Land d. Rev. Dept.

Dated

Despatched 16— 5 —

Received

No. 8233 E1
974

Subject-matter

Re. the Collectory ordin-
Rinderpest

be stopped.

4. It is desirable that the existing practice of the acknowledgment given by the Octroi official for the receipt of duty on cloth ~~received~~ recorded on the Invoices of ~~the~~ cloth being countersigned by the Sheristadar, as well as of issuing counterfoil receipts in addition, which is in vogue in many a Municipality should be continued.

5. Alterations made in accordance with the above observations are underlined in red ink in the draft order proposed to be issued and herein enclosed.

I have the honour to be,

S i r,

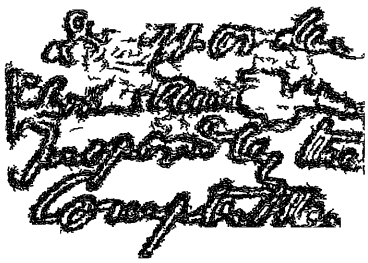
Your most obedient servant,

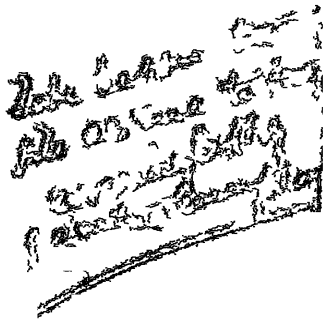
J. Chakravarthy

Comptroller.

SDV

7/5/15





Proceedin s of the Government of His Highness the Maharaja of Mysore.

Order No.

Dated, Bangalore, the April 1915.

Government direct that the following rules regarding the mode of collecting Octroi revenue which are understood to be already in force in many parts of the State be generally adopted in all Non-Regulation Municipalities with such modifications as local circumstances may require.

(1) At Santres which are the main source of the income, the duty shall be collected on the quantity actually brought for sale by the Octroi Officials, in the presence of and subject always to the supervision of one or other of the Municipal Councillors who will be deputed by turns to attend to this duty.

(2). It will be the business of the Councillor on duty to see that the proper amount of duty is recovered in every case, that printed counterfoil receipt books having serially numbered pages will be used for granting receipts to the parties making payments and that the amounts paid are duly brought to account in the Octroi register and remitted to Treasury before the close of the next day. All corrections made in the receipts altering the quantity or amounts once entered should invariably be initialled by the Councillor on duty.

(3) Dealers in piece-goods should be required, immediately the goods are imported to take them to the Taluk Cutcherry or other appointed place, for the purpose of being assessed to duty and being stamped with the Octori seal in token thereof.

(4) The consignments will there be opened in the presence of the Sheristadar, Municipal Councillor, or other person appointed for the purpose, who after satisfying himself that the contents correspond with the description of the goods as given in

in the original invoice, will cause the proper advolorem duty to be recovered, and every separate piece stamped with the Octroi Seal. The acknowledgement for the amount of duty recovered will be issued by the Octroi Official and countersigned by the Sheristadar on the original invoice, as well as a duplicate thereof which must be furnished by the parties for purposes of reference and record. The original will then be returned to the parties along with separate receipts from the printed counterfoil receipt books for the payment of money and the duplicate invoices will be retained in the office, serially numbered and filed. The amount recovered should, without unnecessary delay, be brought to account in the Octori Register, (and remitted to the Treasury The duplicates/ invoices and the Octroi Register should frequently be compared by the Sheristadar and discrepancies detected and checked.

(5) Dealers in goods on which Octroi is levied should be apprised of the pains and penalties they will incur, by smuggling Should cases of smuggling be detected they should be investigated by Amildars in accordance with Sayer Circular No. 29 dated 5th May 1840 and reported to the Deputy Commissioners for orders

(6) The Amildar and other Municipal Councillors should by paying surprise visits to shops where dutiable goods are sold and in other ways, try to detect and prevent smuggling as far as possible.

Sd. M. S. Ramachandra Rao

For Offg. Secretary to Government.

To The Deputy Commissioners of Districts.
,, Presidents of Bangalore and Mysore City Municipalities
,, Comptroller, Mysore Government.

18
W S/15

97438
Mul 254-14-1

(33

Office of the Deputy Commissioner,
Chitaldrug District
Dated Chitaldrug, 1st June 1915

V. R. Thyagaraja Iyer Esquire M.A.,
Deputy Commissioner,
C h i t a l d r u g.

D. M. Narasinga Row Esquire B.A.,B.L.,
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
B a n g a l o r e

With reference to your letter No 7874-82/M1 254-14-1 9th April 1915 forwarding for my remarks or suggestions a copy draft order proposed to be issued in regard to the mode of tion of octroi in non-regulation Municipalities, I have the to state that the procedure now followed in all the non-tion Municipalities of this District is similar to that ned in the draft order referred to above and the draft may be issued

I have the honor to be,
S i r,
Your most obedient servant,

Deputy Commissioner,
Chitaldrug District

S V.

From 4/6 1914-15 5/6

The Deputy Commissr
Chitaldrug D

To
The Secretary to Govern
General & Revenue Dep
Bangalore

Dated 1st June 1915

Despatched 2nd June 1915

Received

General No 562
No

Enclosure No —

Stating that the pro-
ceedure now followed
the non-Regulation Munsi
bites of this District is se
to that contained in the draft
order proposed to be issued
in regard to the mode of Co
of oction

(34

Office of the Deputy Commissioner, Mysore District.

Dated Mysore, 11th September 1915.

A. Subramanya Iyer, Esquire, B. A.
Deputy Commissioner, Mysore District.

V. M. Thyagaraj Iyer, Esquire, M. A.,
Secretary to the Government of his Highness the Maharaja
of Mysore, Revenue Department, Bangalore.

With reference to your No. 7874-82/Ml. 254-14-1 dated 9th
1915 forwarding for opnion a set of draft rules regarding
of collecting Octroi revenue in non-Regulation Municipalites,
the honor to state that the proposed Rules relate to -
e collection of octroi duty at Santhes in the presence of
ipal Councillors to ensure the proper recovery of octroi
and the grant of receipts to the parties (2) the stamping of
goods as soon as they are brought into the limits of the
pality in the presence of the Taluk Sheristedar or Municipal
llor and the recovery of duty thereon the same being recorded on the
e, the same being in duplicate, one to be returned to the
and the other to be kept in the office (3) penalising the
ling of dutiable articles.

Most of the proposed Rules are already in force in all the
ulation Municipalities. The Sub Division Officers are all
nion that the draft Rules are suitable and may be adopted.
e laid down in Rule 6 of the said draft Rules that Municipal
llors should pay surprise visits to shops where dutiable
are sold to detect and prevent smuggling. The Vice-President
iyapatna Municipality is not in favour of this Rule on the
d that non-official members will themselves be generally
ts and business men and their inspection is not likely

GPE—100,000—29.7.14

191

From

The Deputy Commissioner
Mysore District

To

The Secretary
to the Govt of Mysore
Revenue Dept

Dated

Despatched 13.9.15

Received

General No 225

No

Enclosure No.

Forwards opinion re recent Govt
rules regarding the mode of collecting
orchan varnas in Non Regulation
Inamedistricts.

(35

to be of much value. He is of opinion that this power may at present be vested in the official Members and I agree in his view.

Rule 5 of the said draft Rules requires that cases of smuggling should be investigated by Amildars and reported to the Deputy Commissioners. The Vice-President of Nagamangala Municipality is of opinion that this Rule will not work well in cases in which articles of a perishable nature are concerned and that Amildar should therefore be empowered to dispose of such cases. An exception may be made in the case of perishable articles. It is also proposed by the Vice-President that a Rule may be made to the effect that the owners of goods should pay a certain amount of rent if the goods are not removed from the store house within a prescribed time. Such a Rule appears necessary.

The draft Rules do not contain any provision prescribing the time for remitting the octroi revenue collected every day and this provision is particularly necessary in the case of Municipalities which are not at Taluk-Head Quarters. I think there should be daily remittance in the case of Taluk Head Quarter Muncipalities and weekly remittance in the case of other Municipalities.

In most of the Municipalities there is bonded ware house for storing dutiable articles before duty is paid and the satisfactory working of Rules 3 and 4 depends upon the accomodation provided for the purpose. As soon as the draft Rules under consideration are brought into force, the Municipal Boards should be made to provide accomodation for storing dutiable articles

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Mysore District

D 2659
Rul 25-14-9

Office of the Deputy Commissioner,
Tumkur District,
Dated, 21st January 1916.

From

K.R. Srinivasiengar, Esq. M.A.,
Deputy Commissioner
Tumkur District.

To

V.R. Thyagaraja Iyer, Esq., M.A.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Revenue Department, Bangalore.

Sir,

With reference to your letter No. 7874-82 Rul 254-14-1 dated 9th September 1915 forwarding for my remarks the draft order proposed to be issued in regard to the mode of collection of octroi in non-regulation Municipalities, I have the honor to suggest the undermentioned alterations in the draft order.

(1) In para 1 line 4 of the draft order, the words 'by the Vice President' may be inserted between the words 'town' and 'to attend'

(11)

GPB—60,000—17-9-15

1915-16

From

The Deputy Commissioner,

Tumkur District.

To

The Secretary to Government,

Revenue Department, Bangalore.

Dated 21 st

Despatched 22nd January 1916.

Received

General No 352

No 5

Enclosure No Nil

Submits remarks on the draft order proposed to be issued in regard to the mode of collection of Octroi in Non-Regulated Municipalities

(37)

(vi) In para 4 line 2 the words 'Vice President or a' may be substituted for 'Sheristadar', and the words 'or other persons' in the same line omitted In line 3 of the same para the words 'by him' may be inserted between 'appointed' and 'for the purpose'

2 I would suggest also that, to avoid delay and ensure prompt disposal of cases of smuggling Amildars may be empowered to deal with such cases and pass orders — themselves in all cases wherein the Value of the article smuggled does not exceed Rs 50/- in Value and that necessary additions may be made in the draft rules to the effect

I have the honour to be,
Sir
Your most obedient servant
A-B
Asst Commissioner
Brief for Deputy Commissioner

D 3337 / Mul 254-14-10 1915-16.

Office of the Deputy Commissioner
and President, Hassan District.
Dated Hassan the 9th March 1916.

From

C. Venkata Rao, Esquire, B.A.,
Offg. Deputy Commissioner and President,
Hassan District.

To

V. R. Thyagaraja Iyer, Esquire, M.A.,
Secretary to the Government of His
Highness the Maharaja of Mysore,
Revenue Department,
Bangalore.

Sir,

Adverting to your letter No 7874-82/Mul 254-14-1 dated the 7th April 1915 forwarding copy of the draft order proposed to be issued in regard to the mode of collection of Octroi in Non-Regulation Municipalities and requesting opinion thereon, I have the honor to state that the practice in vogue in the several Municipalities in the District is more or less in conformity with the rules referred to above and may be ordered to be adopted in all the Non-regulation Municipalities except rule 5 which may be slightly altered so as to empower Amildars and Deputy Amildars to dispose of cases of smuggling of perishable and other articles in which the duty leviable is not more than Rs 5/-

2. I may also add that the limit of fine therein prescribed is only double or treble the duty which will not serve as a deterrent fine and I therefore propose that the maximum limit of fine may be raised to ten times the octroi duty leviable in respect of the smuggled article in discretion of the Deputy Commissioner.

I have the honor to be,
Sir,
Your most obedient servant,

for Offg Deputy Commissioner & President
Hassan Dist

GPB—50,000—25-9-15

From C. Venkata Rao, Esquire, B.A.,
Offg. Deputy Commissioner and President
Kadur District.

To V.R. Thyagaraja Iyer, Esquire, M.A.,
Secretary to the Government of His
Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Dated 9th. March 1916.

Despatched

Received

General No. 337
No 5.

Enclosure No. Nil

SUBJECT.

Furnishing opinion in re. the draft rules proposed for the collection of octroi in the Municipalities.